

Kentucky Surplus Lines Quarterly Tax Report Instructions

KRS 304.10-170, 304.10-180 and 806 KAR 10:030§3 require licensed Kentucky surplus lines brokers to submit a completed Surplus Lines Quarterly Tax Report within thirty (30) days of the end of each calendar quarter for all surplus lines transactions during the preceding calendar quarter. Reports and taxes are due according to the following schedule:

Quarter	Transaction Period	Invoice will be available	Report & Taxes Due by
1st Quarter	January 1 - March 31	May 15	July 30
2nd Quarter	April 1 - June 30	August 15	October 30
3rd Quarter	July 1 - September 30	November 15	January 30
4th Quarter	October 1 - December 31	February 15	April 30

Please note that 806 KAR 10:030§3(5) specifically requires quarterly reports to be completed and submitted even if no insurance transactions occurred during the period.

All affidavits and "0" quarterly reports must be submitted online using our eServices feature. Handwritten reports will no longer be accepted. ***Note: If you use Form KY: S.L.Q.R Form 2A (Ed. 04/02), your report will not be accepted and your payment will be returned. You will be instructed to resubmit with the proper documentation and payment.***

- ***Late penalties shall be applied to any payment received after the due date.***

Quarterly Reports with taxes due now can be submitted online through your eServices account or mailed conventionally with a check. Online payers will be asked to remit their payment using an eCheck, which is a free transaction. If you wish to mail payments, you must login to your eServices account and print your invoice, which shall be submitted with proper payment. **We strongly encourage the use of eServices electronic submission to report and pay your taxes.**

From the e-Services screen, select **Surplus Lines Quarterly Tax**. From the **Surplus Lines Quarterly Tax** screen, you will check the box of the **Year** and **Quarter** for which you want to make payment for taxes due. Next click **Add** and then **Submit** to make payment for the taxes due during the selected year and quarter. If you do not have business for the specific quarter, select the year and quarter which to report no new business, click **Add** and then click **Submit**.

If you do not have an eServices account you need to go to <http://insurance.ky.gov> and click on eServices in the top right of the screen to set up your account. If you need assistance creating an eServices account, please contact: DOI.SHelpDesk@ky.gov.

To access the form that must accompany your check:

- Sign in to your eServices account.
- Click **Surplus Lines Quarterly Tax** under the heading **eServices**.
- Print the page that follows - this is a copy of your taxes and fees due.
- Attach your check and send to:

<u>US Mail</u>	<u>Overnight Services ONLY</u>
Kentucky Department of Insurance P.O. BOX 517 Frankfort, KY 40602	Kentucky Department of Insurance 215 West Main St. Frankfort, KY 40601

If you have any questions, please contact: DOI.SurplusLines@ky.gov